



EXTRAORDINARY

PART II—Section 3—Sub-section (i)

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CENTRAL BOARD OF REVENUE

NOTIFICATIONS

CUSTOMS.

New Delhi, the 1st February 1963

G.S.R. 234.—In exercise of the powers conferred by section 9 of the Customs Act, 1962 (52 of 1962), the Central Board of Revenue hereby declares the following places to be warehousing stations:—

Mandvi (Kutch), Kandla, Bedi (Jamnagar), Okha, Porbunder, Veraval, Bhavnagar, Bombay, Marmagao, Panjim, Mangalore, Kozhikode, Cochin, Alleppey, Tuticorin, Tiruchirapalli, Nagapattinam, Pondicherry, Madras, Kakinada, Visakhapatnam, Calcutta, Delhi and Amritsar.

[No. 40/F. No. 4/1/63-CAR.]

G.S.R. 235.—In exercise of the powers conferred by section 157 of the Customs Act, 1962 (52 of 1962), the Central Board of Revenue hereby makes the following regulations, namely:—

1. **Short title.**—These regulations may be called the Imported Stores (Retention on Board) Regulations, 1963.

2. **Consumable stores on board to be sealed.**—Any imported stores on board a vessel arriving from a foreign port or an aircraft arriving from a foreign airport may remain on board such vessel or aircraft without payment of import duty leviable thereon during the period such vessel or aircraft is not a foreign-going vessel or aircraft, subject to the condition that where such stores are consumable stores—

- (a) in the case of alcoholic liquor, cigarettes, cigars and pipe tobacco, such stores are kept under Customs seal;
- (b) in the case of consumable stores other than those specified in clause (a), such other stores are likewise kept under Customs seal:

Provided that if the proper officer is satisfied that it is not practicable so to do, he may, after taking inventory of such other stores, allow them to remain on board without being put under Customs seal.

3. **Customs seal not to be broken.**—Where any stores have been kept under Customs seal, such seal shall not be broken until the vessel or aircraft becomes a foreign-going vessel or aircraft.

[No. 57/F. No. 4/1/63-CAR.]

G.S.R. 236.—In exercise of the powers conferred by section 157 of the Customs Act, 1962 (52 of 1962), the Central Board of Revenue hereby makes the following regulations, namely:—

1. **Short title.**—These regulations may be called the Transshipment (Conditions) Regulations, 1963.

2. **Conditions governing transshipment by certain vessels.**—Transshipment of goods to any customs port by a vessel of less than one thousand tons gross shall be allowed subject to the condition that the person desirous of effecting such transshipment or the agent of the vessel executes a bond in an amount equal to—

(a) in the case of producer goods the value of the goods; and

(b) in the case of consumer goods the market-price of the goods;

and in such form and manner as the proper officer deems fit.

3. **Terms of the bond to be executed.**—The terms of the bond shall be that if the person executing the bond produces to the proper officer, within three months or within such extended period as such officer may allow, a certificate issued by the proper officer at the customs port of destination that the goods have been landed at that port, the bond shall stand discharged; but otherwise an amount equal to the value or, as the case may be, the market price of the goods in respect of which the said certificate is not produced shall stand forfeited.

4. **Surety or security to be furnished.**—The proper officer may require that the bond shall be with such surety or security or both as is acceptable to him.

[No. 58/F. No. 4/1/63-CAR.]

G.S.R. 237.—In exercise of the powers conferred by section 157 of the Customs Act, 1962 (52 of 1962), the Central Board of Revenue hereby makes the following regulations, namely:—

1. **Short title.**—These regulations may be called the Warehoused Goods (Removal) Regulations, 1963.

2. **Conditions for transport of warehoused goods in the same town.**—Where the goods are to be removed from one warehouse to another in the same town, the proper officer may require that the transport of the goods between the two warehouses be under the supervision of an officer of customs, the owner meeting the cost of such supervision.

3. **Conditions for transport of warehoused goods to another town.**—Where the goods are to be removed from one warehouse to another in a different town, the proper officer may require the person requesting removal to execute a bond in a sum equal to the amount of import duty leviable on such goods and in such form and manner as the proper officer deems fit.

4. **Terms of the bond to be executed.**—The terms of the bond shall be that if the person executing the bond produces to the proper officer, within three months or within such extended period as such officer may allow, a certificate issued by the proper officer at the place of destination that the goods have arrived at that place, the bond shall stand discharged; but otherwise an amount equal to the import duty leviable on the goods in respect of which the said certificate is not produced shall stand forfeited.

5. **Surety or security to be furnished.**—The proper officer may require that the bond shall be with such surety or security or both as is acceptable to him.

[No. 59/F. No. 4/1/63-CAR.]

G.S.R. 238.—The Central Board of Revenue hereby rescinds:—

1. all rules made under section 9 of the Sea Customs Act, 1878, prescribing and limiting the powers and duties of officers of Customs, except the rules notified in Central Board of Revenue Notifications No. 78-Customs, dated the 20th November, 1951, and No. 95-Customs, dated the 12th July, 1962;

2. the rules made under section 9(c) of the Sea Customs Act, 1878, and notified in Central Board of Revenue Notification No. 74-Customs, dated the 29th October, 1951:

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3. all notifications issued under section 14 of the Sea Customs Act, 1878, declaring ports and aerodromes as warehousing ports.

[No. 61/F. No. 4/1/63-CAR.]

G.S.R. 239.—The Central Board of Revenue hereby makes the following amendments and cancellations of the Rules made under section 130 of the Sea Customs Act, 1878, namely:—

1. In the rules notified under Central Board of Revenue Notification No. 50- Customs, dated the 19th May, 1952, as amended, *omit* Rules 5 and 7;
2. In the rules notified under Bombay Government Notification No. 6368, dated the 30th July, 1894, and No. 7137, dated the 28th August, 1894, as amended, *omit* Rule 5;
3. The rules notified under Bombay Government Notification No. 5732, dated the 16th July, 1884. are cancelled

[No. 62/F. No. 4/1/63-CAR.]

S. VENKATESAN, Secy

